

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>FORT MADISON</div> <div>CITY OF FORT MADISON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205600200000</div> <div>CITY OF FORT MADISON</div> <div>811 AVENUE E</div> <div>FORT MADISON, IA 52627</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		4,014,605		4,014,605	4,019,472
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		4,014,605		4,014,605	4,019,472
Delinquent property taxes		0		0	
TIF revenues		812,997		812,997	827,070
Other city taxes		1,883,881	0	1,883,881	1,785,550
Licenses and permits		131,345	0	131,345	119,800
Use of money and property		241,808	19,328	261,136	260,590
Intergovernmental		2,566,512	601,115	3,167,627	3,645,770
Charges for fees and service		145,252	6,253,777	6,399,029	5,842,400
Special assessments		14,837	30,042	44,879	32,500
Miscellaneous		2,394,535	44,591	2,439,126	3,641,230
Other financing sources		3,989,476	2,940,648	6,930,124	10,120,550
Total revenues and other sources		16,195,248	9,889,501	26,084,749	30,294,932
Expenditures and Other Financing Uses					
Public safety		3,742,355	0	3,742,355	3,849,290
Public works		1,212,399	0	1,212,399	1,245,680
Health and social services		30,731	0	30,731	40,940
Culture and recreation		1,178,419	0	1,178,419	1,304,900
Community and economic development		2,116,338	0	2,116,338	2,041,940
General government		3,091,820	0	3,091,820	3,530,080
Debt service		767,774	0	767,774	904,250
Capital projects		2,386,243	0	2,386,243	7,155,000
Total governmental activities expenditures		14,526,079	0	14,526,079	20,072,080
Business type activities		0	9,200,083	9,200,083	11,607,210
Total ALL expenditures		14,526,079	9,200,083	23,726,162	31,679,290
Other financing uses, including transfers out		3,844,468	1,419,838	5,264,306	6,120,550
Total ALL expenditures/And other financing uses		18,370,547	10,619,921	28,990,468	37,799,840
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-2,175,299	-730,420	-2,905,719	-7,504,908
Beginning fund balance July 1, 2014		22,801,073	2,209,430	25,010,503	28,503,404
Ending fund balance June 30, 2015		20,625,774	1,479,010	22,104,784	20,998,496
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 9,655,000	Other long-term debt		\$ 149,472
Revenue debt		\$ 17,487,817	Short-term debt		\$ 0
TIF Revenue debt		\$ 266,208			
			General obligation debt limit		\$ 20,718,234
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/27/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
MELINDA BLIND		→	319	372-7700	206
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/2/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF FORT MADISON						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	2,092,862	1,391,749		529,994			4,014,605			4,014,605	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	2,092,862	1,391,749		529,994	0		4,014,605		T01	4,014,605	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	2,092,862	1,391,749		529,994	0	0	4,014,605			4,014,605	6				
7	TIF revenues			812,997				812,997		T01	812,997	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	86,318	49,911		17,536			153,765		T15	153,765	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax		184,991					184,991		T19	184,991	13				
14	Other local option taxes	108,765	1,436,360					1,545,125		T09	1,545,125	14				
15	TOTAL OTHER CITY TAXES	195,083	1,671,262	0	17,536	0	0	1,883,881	0		1,883,881	15				
16	Section B - LICENSES AND PERMITS	131,220	125					131,345		T29	131,345	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	17,298	7,816	4,253		161,176		190,543	19,328	U20	209,871	18				
19	Rents and royalties	21,372	29,893					51,265		U40	51,265	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	38,670	37,709	4,253	0	161,176	0	241,808	19,328		261,136	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants		233,691			139,159		372,850	601,115	B89	973,965	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	233,691	0	0	139,159	0	372,850	601,115		973,965	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FORT MADISON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,149,111					1,149,111		C46	1,149,111	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		922,230					922,230		C89	922,230	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	52,519	34,782	4,375	12,678			104,354		C89	104,354	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	52,519	2,106,123	4,375	12,678	0	0	2,175,695	0		2,175,695	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions		10,000					10,000			10,000	63				
64	Library service		7,967					7,967		D89	7,967	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	17,967	0	0	0	0	17,967	0		17,967	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	52,519	2,357,781	4,375	12,678	139,159	0	2,566,512	601,115		3,167,627	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,738,704	A91	2,738,704	73				
74	Sewer							0	2,649,117	A8Ø	2,649,117	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	35,319						35,319		AØ1	35,319	78				
79	Landfill/garbage							0	773,009	A81	773,009	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FORT MADISON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	92,947	A80	92,947	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	5,370						5,370		A89	5,370	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	35,000						35,000		A03	35,000	98
99	Library charges	9,899						9,899		A89	9,899	99
100	Park, recreation, and cultural charges	47,950						47,950		A61	47,950	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	181	11,533					11,714			11,714	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	133,719	11,533	0	0	0	0	145,252	6,253,777		6,399,029	104
105												105
106	Section F - SPECIAL ASSESSMENTS	14,837						14,837	30,042	U01	44,879	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	5,093	3,895					8,988	1,743	U99	10,731	109
110	Sale of property and merchandise	6,860						6,860		U11	6,860	110
111	Fines	15,108						15,108		U30	15,108	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	131,939	2,216,868			13,027	1,745	2,363,579	42,848		2,406,427	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	159,000	2,220,763	0	0	13,027	1,745	2,394,535	44,591		2,439,126	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF FORT MADISON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,817,910	7,690,922	821,625	560,208	313,362	1,745	12,205,772	6,948,853		19,154,625	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	1,665,818	NR	1,665,818	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,873,012	112,866			658,280		3,644,158	1,274,830		4,918,988	127
128	Internal TIF loans and transfers in			200,000	145,318			345,318			345,318	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,873,012	112,866	200,000	145,318	658,280	0	3,989,476	2,940,648		6,930,124	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,690,922	7,803,788	1,021,625	705,526	971,642	1,745	16,195,248	9,889,501		26,084,749	132
133												133
134	Beginning fund balance July 1, 2014	1,589,753	2,005,969	73,847	49,934	18,876,010	205,560	22,801,073	2,209,430		25,010,503	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,280,675	9,809,757	1,095,472	755,460	19,847,652	207,305	38,996,321	12,098,931		51,095,252	136
137												137
138												138
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF FORT MADISON							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,996,301	35,668					2,031,969		E62	2,031,969	2
3	Purchase of land and equipment		38,000					38,000		G62	38,000	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	9,900						9,900		E89	9,900	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	1,617,472	45,014					1,662,486		E24	1,662,486	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	3,623,673	118,682	0	0	0	0	3,742,355			3,742,355	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FORT MADISON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		557,909					557,909		E44	557,909	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		112,847					112,847		E44	112,847	48
49	Traffic control safety — Current operation		145,922					145,922		E44	145,922	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		142,724					142,724		E44	142,724	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		79,396					79,396		E81	79,396	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	47,849						47,849		E01	47,849	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		125,752					125,752		E89	125,752	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	47,849	1,164,550	0	0	0	0	1,212,399			1,212,399	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF FORT MADISON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	415	30,316					30,731		E79	30,731	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	415	30,316	0	0	0	0	30,731			30,731	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FORT MADISON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	332,303	50,333					382,636		E52	382,636	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	6,146	142,323					148,469		E61	148,469	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	380,980						380,980		E61	380,980	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	82,296						82,296		E61	82,296	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	110,280						110,280		E03	110,280	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium		42,360					42,360		E61	42,360	135				
136	Other culture and recreation		31,398					31,398		E61	31,398	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	912,005	266,414	0	0	0	0	1,178,419			1,178,419	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation		1,310,002	648,253				1,958,255		E89	1,958,255	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	158,083						158,083		E29	158,083	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	158,083	1,310,002	648,253	0	0	0	2,116,338			2,116,338	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF FORT MADISON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	611,719						611,719		E29	611,719	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	58,460						58,460		E25	58,460	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	75,582						75,582		E89	75,582	171
172	Other general government — Current operation		2,346,059					2,346,059		E89	2,346,059	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	745,761	2,346,059	0	0	0	0	3,091,820			3,091,820	176
177	Section G — DEBT SERVICE		32,743	24,800	710,231			767,774			767,774	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	32,743	24,800	710,231	0	0	767,774			767,774	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						2,386,243		2,386,243			2,386,243	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,386,243	0	2,386,243			2,386,243	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,386,243	0	2,386,243			2,386,243	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,487,786	5,268,766	673,053	710,231	2,386,243	0	14,526,079			14,526,079	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF FORT MADISON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,465,621	E91	1,465,621	198
199	Purchase of land and equipment								396,185	G91	396,185	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,466,363	E80	1,466,363	201
202	Purchase of land and equipment								211,099	G80	211,099	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								762,737	E81	762,737	216
217	Purchase of land and equipment								7,970	G81	7,970	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								91,087	E80	91,087	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF FORT MADISON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,256,839		1,256,839	242
243	Enterprise Capital Projects								3,542,182		3,542,182	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								9,200,083		9,200,083	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,487,786	5,268,766	673,053	710,231	2,386,243	0	14,526,079	9,200,083		23,726,162	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		3,478,256			20,894		3,499,150	1,419,838		4,918,988	255
256	Internal TIF loans/repayments and transfers out			145,318		200,000		345,318			345,318	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	3,478,256	145,318	0	220,894	0	3,844,468	1,419,838		5,264,306	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,487,786	8,747,022	818,371	710,231	2,607,137	0	18,370,547	10,619,921		28,990,468	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						207,305	207,305			207,305	263
264	Restricted		1,062,735	277,101	45,229	17,240,515		18,625,580			18,625,580	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,792,889						1,792,889			1,792,889	267
268	Total Governmental	1,792,889	1,062,735	277,101	45,229	17,240,515	207,305	20,625,774			20,625,774	268
269	Proprietary								1,479,010		1,479,010	269
270	Total ending fund balance June 30, 2015	1,792,889	1,062,735	277,101	45,229	17,240,515	207,305	20,625,774	1,479,010		22,104,784	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,280,675	9,809,757	1,095,472	755,460	19,847,652	207,305	38,996,321	12,098,931		51,095,252	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF FORT MADISON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

4,758,049

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 14,999,999	29U \$ 1,665,818	39U \$ 319,000	49U \$ 300,000	49U \$	49U \$ 14,380,999	49U \$	191 \$ 453,035
2. Sewer utility	19U 3,663,000	29U 1,665,818	39U 327,000	49U 1,895,000	49U	49U 3,106,818	49U	189 116,505
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 1,267,208	29U	39U 116,000	49U 885,000	49U 266,208	49U	49U	189 53,660
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9.	19U 7,091,214		39U 366,742	49U 6,575,000			49U 149,472	189 230,913
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	27,021,421	1,665,818	1,128,742	9,655,000	266,208	17,487,817	149,472	854,113

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$ 0

Outstanding as of JUNE 30, 2015

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

Actual valuation -- January 1, 2013

Amount - Omit cents

\$ 414,364,676 x .05 = \$ 20,718,234

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01 \$

W31 \$

W61 151,307 21,953,477 22,104,784

REMARKS

V98

Continued on next page

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